

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**REAL ESTATE TRANSFER TAX AMNESTY RETURN**  
**FOR REAL ESTATE HOLDING COMPANIES DEC. 1, 2005 - FEB. 15, 2006**

PLEASE PRINT OR TYPE

☐ Original Return

☐ Amended Return

FOR DRA USE ONLY

**STEP 1  
PURCHASER  
GRANTEE  
ASSIGNEE  
TRANSFeree**

LAST NAME OR ENTITY	FIRST & INITIAL	FEIN OR SSN
LAST NAME OR ENTITY	FIRST & INITIAL	FEIN OR SSN
NUMBER & STREET ADDRESS		
ADDRESS (CONTINUED)		
CITY/TOWN	STATE	ZIP CODE

**STEP 2  
SELLER  
GRANTOR  
ASSIGNOR  
TRANSFEROR**

LAST NAME OR ENTITY	FIRST & INITIAL	FEIN OR SSN
LAST NAME OR ENTITY	FIRST & INITIAL	FEIN OR SSN
NUMBER & STREET ADDRESS		
ADDRESS (CONTINUED)		
CITY/TOWN	STATE	ZIP CODE

**STEP 3  
REAL  
ESTATE  
HOLDING  
COMPANY**

NAME	FEIN
NUMBER & STREET ADDRESS	
ADDRESS (CONTINUED)	
CITY/TOWN	STATE ZIP CODE
TYPE OF ENTITY <input type="checkbox"/> ① PROPRIETORSHIP <input type="checkbox"/> ② CORPORATION <input type="checkbox"/> ③ PARTNERSHIP <input type="checkbox"/> ④ FIDUCIARY <input type="checkbox"/> ⑤ NON-PROFIT ORGANIZATION	

**STEP 4  
PROPERTY  
HELD BY THE  
REAL ESTATE  
HOLDING  
COMPANY**

MUNICIPALITY		
BOOK NO.	PAGE NO.	COUNTY
BRIEF DESCRIPTION: (SUCH AS MAP AND LOT NUMBERS; LOCATED AT 17 ELM STREET, AUBURN, OR 10 ACRES, FARM HOUSE AND BARN KNOWN AS SMITH FARM, MILL ROAD, MILTON.)		
IF MORE THAN ONE PROPERTY, ATTACH A SEPARATE SCHEDULE		

**STEP 5  
TRANSFER  
DATE**

**DATE OF TRANSFER MUST BE ON OR BEFORE JULY 1, 2005 TO QUALIFY FOR AMNESTY**  
 DATE OF TRANSFER OF INTEREST IN REAL ESTATE HOLDING COMPANY: MONTH \_\_\_\_\_ DAY \_\_\_\_\_ YEAR \_\_\_\_\_

**STEP 6  
FIGURE  
THE  
TAX**

	Purchaser	Seller
1 FAIR MARKET VALUE OF ALL NEW HAMPSHIRE REAL ESTATE ...	\$	1
2 PERCENTAGE OF INTEREST TRANSFERRED (Expressed as a decimal) .....	.	2
3 CONSIDERATION (Line 1 x Line 2) .....	\$	3
4 ROUND LINE 3 UP TO THE NEAREST \$100 .....	\$ 00	4
5 DIVIDE LINE 4 BY \$100 .....	\$ 00	5
6 TAX RATE PER \$100 AT TIME OF TRANSFER (see instructions) ...	\$	6
7(a) TAX LIABILITY (Line 5 multiplied by Line 6) .....	\$	7(a)
7(b) Amount paid on original return (If this is an amended return only).	\$	7(b)
7(c) Interest (see instructions) .....	\$	7(c)
7 AMOUNT DUE for Purchaser and Seller Sum of Line 7(a) minus 7(b) plus 7(c) .....	\$	7
8 TOTAL BALANCE DUE (sum of Line 7 both columns)      Make check payable to State of NH		8

**STEP 7**

Under penalties of perjury, I declare that I have examined this document and to the best of my belief it is true, correct and complete.

FOR DRA USE ONLY

PURCHASER'S SIGNATURE (IN INK)	DATE	SELLER'S SIGNATURE (IN INK)	DATE
PURCHASER'S SIGNATURE (IN INK)	DATE	SELLER'S SIGNATURE (IN INK)	DATE
WITNESS SIGNATURE (IN INK)	DATE	WITNESS SIGNATURE (IN INK)	DATE

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION  
RETTAMNESTY  
45 CHENELL DRIVE, PO BOX 2035  
CONCORD NH 03302-2035

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**REAL ESTATE TRANSFER TAX AMNESTY RETURN**  
**FOR REAL ESTATE HOLDING COMPANIES**  
**DECEMBER 1, 2005 - FEBRUARY 15, 2006**  
INSTRUCTIONS

<b>WHAT IS REAL ESTATE TRANSFER TAX</b>	It is a tax on the transfer, sale or granting of real property or an interest in real property. Where the price or consideration is \$4,000 or less there is a minimum tax of \$20 to both, the purchaser and the seller. See the tax rate chart in Step 6 below for applicable tax rates.
<b>WHAT IS A REAL ESTATE HOLDING COMPANY</b>	A "Real Estate Holding Company" means a business organization, as defined in RSA 77-A:1, I, which is engaged in the business of holding, selling or leasing real estate which derives more than 50 percent of its annual gross receipts from the ownership or disposition of real estate; or holds real estate, the fair market value of which comprises more than 50 percent of the total market value of the assets of the company, exclusive of goodwill.
<b>WHAT IS FAIR MARKET VALUE</b>	Rev 801.05 "Fair market value" means the price property would command if sold by a seller who is willing, but not compelled, to sell and purchased by a purchaser who is willing, but not compelled, to purchase.
<b>WHEN TO FILE</b>	A Real Estate Transfer Tax Amnesty Return for Real Estate Holding Companies must be filed with the Department of Revenue Administration between December 1, 2005 and February 15, 2006 with payment.
<b>WHO MUST FILE</b>	The purchaser, grantee, assignee, or transferee must file the return and submit payment. A return must be filed for all transfers of transferrable interests in real estate holding companies, as defined by RSA 78-B:1-a, VI, holding real estate, the transfer of which would be taxable under the provisions of RSA 78-B if transferred directly.
<b>WHO MUST PAY</b>	The tax is assessed on <b>both</b> the <u>purchaser</u> and the <u>seller</u> , with a minimum charge of \$20 each. The payment must accompany the CD-57-HC-A with interest, if due.
<b>WHERE TO FILE</b>	File Form CD-57-HC-A and payment with: NH Department of Revenue Administration, RETT Amnesty, PO Box 2035, Concord, NH 03302-2035
<b>NEED HELP</b>	Contact Customer Service by calling (603) 271-2191 Monday through Friday, 8:00 am - 4:30 pm.
<b>NEED FORMS</b>	To obtain additional forms please call (603) 271-2192. Copies of Form CD-57-HC-A may also be obtained from our web site at <a href="http://www.revenue.nh.gov/forms">www.revenue.nh.gov/forms</a> .
<b>TDD ACCESS</b>	Hearing or speech impaired individuals may call: TDD Access: Relay NH 1-800-735-2964. Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

<b>STEP 1</b>	<b>Purchaser:</b> Enter the full name and address of the purchaser(s), grantee(s), assignee(s) or transferee(s) and the social security number(s) or federal employer identification number(s). Please attach a supplemental schedule for 3 or more purchasers.
<b>STEP 2</b>	<b>Seller:</b> Enter the full name and address of the seller(s), grantor(s), assignor(s), or transferor(s) and the social security number(s) or federal employer identification number(s). Please attach a supplemental schedule for 3 or more sellers.
<b>STEP 3</b>	<b>Real Estate Holding Company:</b> Enter the name and address of the Real Estate Holding Company and check the appropriate box for entity type.
<b>STEP 4</b>	<b>Property location and description:</b> Enter the municipality where the property is located. Enter the book number, page number and county where the property held by the Real Estate Holding Company is recorded. Give a brief description of the property in the space provided.
<b>STEP 5</b>	<b>Date of transfer:</b> Enter the date of transfer of interest in the Real Estate Holding Company. <b>To be eligible for Amnesty, the date of transfer must have been on or before July 1, 2005.</b>
<b>STEP 6</b>	<p><b>Fair market value and tax calculation for both the purchaser and the seller.</b> Enter the results of the calculations below for both the purchaser and the seller in the columns provided.</p> <p><b>Line 1</b> Enter the fair market value of all New Hampshire real estate.</p> <p><b>Line 2</b> Enter the percentage of interest being transferred expressed as a decimal to two places.</p> <p><b>Line 3</b> Enter the results of Line 1 multiplied by Line 2.</p> <p><b>Line 4</b> Round the amount on Line 3 <u>up</u> to the nearest \$100.</p> <p><b>Line 5</b> Divide the amount on line 4 by \$100.</p> <p><b>Line 6</b> Enter the tax rate in effect as of the date of transfer. (See tax rate chart)</p> <p><b>Line 7(a)</b> Enter the subtotal for both the purchaser and the seller by multiplying line 5 by line 6.</p> <p><b>Line 7(b)</b> if filing an amended return, enter the amount previously paid with original return.</p> <p><b>Line 7(c)</b> Calculate the Interest using the applicable rate from the chart to the right.</p> <p><b>EXAMPLE OF INTEREST CALCULATION FOR EACH YEAR THE TAX IS PAST DUE:</b> Tax Due X Interest Rate ÷ 365 x number of days from due date of tax = Interest Due.</p> <p><b>Line 7</b> Enter the sum of Line 7(a) minus Line 7(b) plus Line 7(c) for the purchaser and the seller, rounded to the nearest dollar.</p> <p><b>Line 8</b> Enter the sum of purchaser and seller on Line 8. Mail check made payable to State of New Hampshire. Enclose, but do not staple or tape, your payment to the return.</p>
<b>STEP 7</b>	<b>Signatures:</b> Signatures, in ink, of both the purchaser(s) and the seller(s) are required. The signatures, in ink, must be witnessed and dated in the spaces provided.

TAX RATE CHART		
7/1/99 - Present	\$0.75	per \$100
7/1/93 - 6/30/99	\$0.50	per \$100
4/1/90 - 6/30/93	\$0.525	per \$100
Prior to 1990 contact the Department		
PERIOD	AMNESTY INTEREST RATE	
1/1/2006 - 2/15/2006	8%	
1/1/2005 - 12/31/2005	6%	
1/1/2004 - 12/31/2004	7%	
1/1/2003 - 12/31/2003	8%	
1/1/2002 - 12/31/2002	9%	
PRIOR TO -12/31/2001	10%	